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प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 266]

नई दिल्ली, मंगलवार, मई 9, 1995/वैशाख 19, 1917

No. 266]

NEW DELHI, TUESDAY, MAY 9, 1995/VAISAKHA 19, 1917

वित्त मंत्रालय
(राजस्व विभाग)
(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 9 मई, 1995

आयकर

क्र.सं. 429 (अ):—केन्द्रीय प्रत्यक्ष कर बोर्ड, आयकर अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयकर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :—

6. (1) इन नियमों का संक्षिप्त नाम आयकर (तृतीय संशोधन) नियम, 1995 है।

(2) ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. आयकर नियम, 1962 के नियम 115 के उपनियम (1) में स्पष्टीकरण के खंड (2) के उपखंड (च) के पश्चात् परन्तुक में “वह तारीख होगी जिस तारीख को इस प्रकार से कर की कटौती की गयी है।” शब्दों के स्थान पर निम्नलिखित शब्द और अंक रखे जाएंगे, अर्थात् :—

“वह तारीख होगी जिसको अध्याय 17 के उपबंधों के अधीन कर की कटौती की जानी अपेक्षित थी।”

[फा.सं. 149/215/93: टी.पी.एल./अधिसूचना संख्या 9766]

अनिरुद्ध कुमार, अवर सचिव, टी.पी.एल. 3)

टिप्पण:—मूलनियम, अधिसूचना सं. का.आ.सं. 959 तारीख 26/3/1962 के अधीन प्रकाशित किए गए थे और बाद में उनमें निम्नलिखित द्वारा संशोधन किए गए:—

का.आ.सं. 2029 तारीख, 30/6/1962, 2565 तारीख 9/8/1962, 3588 तारीख 30/8/1963, 511 तारीख 4/2/1964, 2567 तारीख 27/7/1964, 3560,

तारीख 13/10/1964, 169; तारीख 4/1/1965 591,
 तारीख 15/2/1965, 860, तारीख 2/3/1965, 1086,
 तारीख 30/3/1965, 1886, तारीख 10/6/1965,
 2135, तारीख 12/7/1965, 2704, तारीख 27/8/1965,
 189, तारीख 13/1/1966, 2451, तारीख 10/8/1966,
 589, तारीख 3/2/1967, 846, तारीख 10/3/1967,
 1949 तारीख 28/5/1967, 2460 तारीख 22/7/1967,
 3218 तारीख 6/9/1967, 4388 तारीख 21/12/1967,
 813 तारीख 29/2/1968, 1112 तारीख 18/3/1968,
 1856 तारीख 22/5/1968, 2751 तारीख 2/8/1968,
 2883 तारीख 24/8/1968, 3494 तारीख 25/2/1968
 824 तारीख 14/2/1969, 625 तारीख 14/2/1969,
 2000 तारीख 23/5/1969, 2001 तारीख 24/5/1969,
 4427 तारीख 29/10/1969, 5056 तारीख 29/12/1969,
 152 तारीख 9/1/1970, 119 तारीख 23/2/1970,
 3398 तारीख 14/10/1970, 3769 तारीख 18/11/1970,
 4401 तारीख 16/12/1970, 1917 तारीख 20/2/1971,
 1957, तारीख 11/5/1971, 2168 तारीख 28/5/1971,
 2272 तारीख 31/5/1971, 5595 तारीख 30/12/1971,
 157 तारीख (अ) तारीख 6/3/1972, 438(अ) तारीख
 21/6/1972, 573(अ) तारीख 1/9/1972, 708(अ)
 तारीख 15/11/1972, 159(अ) तारीख 20/3/1973,
 160(अ) तारीख 20/3/1973, 368(अ) तारीख
 2/7/1973, 128(अ) तारीख 28/2/1974, 291(अ)
 तारीख 14/5/1974, 567(अ) तारीख 21/9/1974,
 615(अ) तारीख 27/10/1974, 627(अ) तारीख
 2/11/1974, 725(अ) तारीख 19/12/1974, 25(अ)
 तारीख 10/1/1975, 295(अ) तारीख 1/7/1975, 197
 534(अ) तारीख 24/9/1975, 543(अ) तारीख
 25/9/1975 710(अ) तारीख 18/12/1975, 134(अ)
 तारीख 23/2/1976, 197(अ) तारीख 15/3/1976,
 266(अ) तारीख 31/3/1976, 275(अ) तारीख 1/4/1976,
 420(अ) तारीख 19/6/1976, 615(अ) तारीख
 16/9/1976, 842(अ) तारीख 30/12/1976, 18(अ)
 तारीख 12/1/1977, 23(अ) तारीख 12/1/1977,
 210(अ) तारीख 5/3/1977, 640(अ) तारीख
 27/8/1977, 665(अ) तारीख 9/9/1977, 677(अ)
 तारीख 22/9/1977, 720(अ) तारीख 14/10/1977,
 730(अ) तारीख 18/10/1977, 827(अ) तारीख
 6/12/1977, 24(अ) तारीख 10/1/1978, 178(अ)
 तारीख 17/3/1978, 232(अ) तारीख 31/3/1978,
 352(अ) तारीख 31/3/1978, 352(अ) तारीख
 24/5/1978, 355(अ) तारीख 25/5/1978, 382(अ)
 तारीख 29/5/1978 433(अ) तारीख 7/7/1978,
 464(अ) तारीख 24/7/1978, 720(अ) तारीख
 23/12/1978, 38(अ) तारीख 10/1/1979, 146(अ)
 तारीख 10/3/1979, 324 (अ) तारीख 30/5/1979
 416 (अ) तारीख 21/7/1979, 607(अ) तारीख 29/10/
 1979, 608(अ) तारीख 29/10/1979, 609(अ) तारीख

29/10/1979, 621(अ) तारीख 6/11/1979, 40(अ)
 तारीख 19/1/1980, 351(अ) तारीख 26/5/1980,
 396(अ) तारीख 12/6/1980, 434(अ) तारीख
 18/8/1980, 362(अ) तारीख 24/7/1980 695(अ)
 तारीख 29/8/1980, 832(अ) तारीख 1/10/1980,
 864(अ) तारीख 17/11/1980, 831(अ) तारीख
 1/12/1980, 46(अ) तारीख 22/1/1981, 47(अ)
 तारीख 22/1/1981 118(अ) तारीख 20/2/1981,
 139(अ) तारीख 29/2/1981, 396(अ) तारीख
 30/5/1981, 452(अ) तारीख 19/6/81, 558(अ)
 तारीख 14/7/1981, 618(अ) तारीख 1/2/1981,
 824(अ) तारीख 21/11/1981, 104(अ) तारीख
 27/2/1982, 268(अ) तारीख 12/4/1982, 365(अ)
 तारीख 27/5/1982, 372(अ) तारीख 29/5/82,
 433(अ) तारीख 21/6/1982, 448(अ) तारीख
 2/6/1982, 472(अ) तारीख 2/7/1982, 546(अ)
 तारीख 31/7/1982, 128(अ) तारीख 21/2/1983
 131(अ) तारीख तारीख 23/2/1983, 140(अ) तारीख
 26/2/1983, 151(अ) तारीख 18/2/1983, 152(अ)
 तारीख 20/2/1983 274(अ) तारीख 31/3/1983,
 388(अ) तारीख 2/6/1983, 600(अ) तारीख
 19/8/1983, 789(अ) तारीख 1/11/1983, 820(अ)
 तारीख 18/11/1983, 34(अ) तारीख 21/1/1984,
 527(अ) तारीख 24/7/1984, 757(अ) तारीख
 1/10/1984, 824(अ) तारीख 7/11/1984, 832(अ)
 तारीख 21/12/1984, 55(अ) तारीख 31/1/1985,
 91(अ) तारीख 4/2/1985, 205(अ) तारीख 19/3/1985,
 529(अ) तारीख 17/7/1985, 568(अ) तारीख
 31/7/1985, 602(अ) तारीख 12/8/1985, 901(अ)
 तारीख 18/12/1985, 937(अ) तारीख 31/12/1985,
 1(अ) तारीख 3/1/1986, 147(अ) तारीख 31/3/1986,
 412(अ) तारीख 9/7/1986, 413(अ) तारीख 9/7/1986,
 654(अ) तारीख 4/9/1986 655(अ) तारीख 4/9/1986
 659(अ) तारीख 5/9/1986, 702(अ) तारीख
 1/10/1986, 895(अ) तारीख 9/12/1986, 912(अ)
 तारीख 12/12/1986, 4(अ) तारीख 2/1/1987, 166(अ)
 तारीख 9/3/1987, 276(अ) तारीख 1/4/1987, 684(अ)
 तारीख 8/7/1987, 769(अ) तारीख 12/8/1987,
 701(अ) तारीख 17/8/1987, 894(अ) तारीख
 8/10/1987, 963(अ) तारीख 29/10/1987, 1136(अ)
 तारीख 30/12/1987, 125(अ) तारीख 21/1/1988,
 534(अ) तारीख 31/5/1988, 557(अ) तारीख
 7/6/1988, 558(अ) तारीख 9/6/1988, 585(अ)
 तारीख 14/6/1988, 690(अ) तारीख 19/7/1988,
 762(अ) तारीख 17/8/1988, 919(अ) तारीख
 5/10/1988, 736(अ) तारीख 10/10/1988, 936(अ)
 तारीख 10/10/1988, 1108(अ) तारीख 28/11/1988,
 239(अ) तारीख 23/3/1989, 269(अ) तारीख
 20/4/1989, 315(अ) तारीख 1/5/1989, 355(अ)

तारीख 12/5/1989, 361(अ) तारीख 18/5/1989, 362(अ) तारीख 18/5/1989, 533(अ) तारीख 7/7/1989, 669(अ) तारीख 23/7/1989, 675(अ) तारीख 28/8/1989, 719(अ) तारीख 13/9/1989, 970(अ) तारीख 30/11/1989, 37(अ) तारीख 11/1/1990, 164(अ) तारीख 21/2/1990, 203(अ) तारीख 8/3/1990, 226(अ) तारीख 15/3/1990, जी.एस.आर. 141(अ) तारीख 16/3/1990, 269(अ) तारीख 29/3/1990, 319(अ) तारीख 11/4/1990, 325(अ) तारीख 12/4/1990, 354(अ) तारीख 26/4/1990, 466(अ) तारीख 8/8/1990, 648(अ) तारीख 23/8/1990, 878(अ) तारीख 20/11/1990, 879(अ) तारीख 21/11/1990, 959(अ) तारीख 28/12/1990, 9(अ) तारीख 7/1/1991, 16(अ) तारीख 11/1/1991, 58(अ) तारीख 31/1/1991, 90(अ) तारीख 3/2/1996, 127(अ) तारीख 25/2/91, 148(अ) तारीख 28/2/1991, 220(अ) तारीख 26/3/1991, 238(अ) तारीख 2/4/1991, 256(अ) तारीख 12/4/1991, 340(अ) तारीख 16/5/1991, 467(अ) तारीख 24/7/1991, 652(अ) तारीख 27/7/1991, 782(अ) तारीख 13/5/1991, 4(अ) तारीख 2/1/1992, 35(अ) तारीख 14/1/1992, 80(अ) तारीख 27/1/1992, 136(अ) तारीख 13/2/1992, जी.एस.आर. 374(अ) तारीख 27/3/1992, 254(अ) तारीख 1/4/1992, 302(अ) तारीख 28/4/1992, 357(अ) तारीख 25/5/1992, 385(अ) तारीख 29/5/1992, 389(अ) तारीख 29/5/1992, 492(अ) तारीख 2/7/1992, 529(अ) तारीख 7/7/1992, 625(अ) तारीख 18/8/1992, 597(अ) तारीख 21/9/1997, 729(अ) तारीख 30/9/1992, 758(अ) तारीख 7/10/1992, 922(अ) तारीख 22/12/1992, 27(अ) तारीख 5/1/93, 124(अ) तारीख 24/2/1993, 126(अ) तारीख 26/2/1993, 149(अ) तारीख 5/3/1993, 180(अ) तारीख 16/3/1993, 221(अ) तारीख 31/3/1993, 240(अ) तारीख 16/4/1993, 307(अ) तारीख 10/5/1993, 330(अ) तारीख 25/5/1993, 370(अ) तारीख 16/6/1993, 450(अ) तारीख 21/6/1993, 608(अ) तारीख 13/8/1993, 661(अ) तारीख 3/7/1993, 666(अ) तारीख 6/7/1993, 684(अ) तारीख 15/9/93, 693(अ) तारीख 15/9/1993, 693(अ) तारीख 16/9/93, 721(अ) तारीख 27/9/93, 736(अ) तारीख 30/9/93, 832(अ) तारीख 2/11/1993, 863(अ) तारीख 12/11/93, 1083(अ) तारीख 22/12/1993, 279(अ) तारीख 31/3/1994, 370(अ) तारीख 12/5/1994, 389(अ) तारीख 12/5/1994, 418(अ) तारीख 30/6/1994, 419(अ) तारीख 31/5/1994, 434(अ) तारीख 7/6/1994, 490(अ) तारीख 30/6/1994, 589(अ) तारीख 12/8/1994, 626(अ) तारीख 30/8/94,

786(अ) तारीख 1/11/1994, 837(अ) तारीख 23/11/1994, 856(अ) तारीख 29/11/1994, 928(अ) तारीख 23/12/1994, 17(अ) तारीख 5/1/1995 और 70(अ) तारीख 31/1/1995 और 108(अ) तारीख 17/2/95.

MINISTRY OF FINANCE
(Department of Revenue)
(Central Board of Direct Taxes)
NOTIFICATION
New Delhi, the 9th May, 1995
INCOME-TAX

S.O. 429(E).—In exercise of the powers conferred by Section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. (1) These rules may be called the Income-tax (Third Amendment) Rules, 1995.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 115 of the Income-tax Rules, 1962, in sub-rule (1), in the Explanation, in clause (2), in the proviso after sub-clause (f), for the words "the date on which the tax has been so deducted", the following words and figures shall be substituted, namely :—

"the date on which the tax was required to be deducted under the provisions of the Chapter XVII B".

[F. No 149/215/93-TPL/NO. 9766]
ANIRUDDHA KUMAR, Under Secy. (TPL.III)

NOTE : Principal rules were published under Notification No. S.O.969 dated 26-3-1962, and subsequently amended by S.O. No. 2029 dated 30-6-1962, 2565 dated 9-8-1962, 2508 dated 30-8-1963, 511 dated 4-2-1964, 2567 dated 27-7-1964, 3660 dated 13-10-1964, 169 dated 4-1-1965, 591 dated 15-2-1965, 860 dated 8-3-1965, 1086 dated 30-3-1965, 1986 dated 10-6-1965, 2153 dated 2-7-1965, 2704 dated 27-8-1965, 189 dated 13-1-1966, 2451 dated 10-8-1966, 598 dated 13-2-1967, 846 dated 10-3-1967, 1949 dated 28-5-1967, 2460 dated 22-7-1967, 3218 dated 5-9-1967, 4588 dated 21-12-1967, 813 dated 29-2-1968, 1112 dated 18-3-1968, 1856 dated 22-5-1968, 2751 dated 2-8-1968, 2883 dated 24-8-1968, 3494 dated 25-7-1968, 624 dated 14-2-1969, 625 dated 14-2-1969, 2000 dated 23-5-1969, 2005 dated 24-5-1969, 4427 dated 29-10-1969, 5056 dated 29-12-1969, 152 dated 9-1-1970, 719 dated 23-2-1970, 3398 dated 14-10-1970, 3769 dated 18-11-1970, 4001 dated 16-12-1970, 1917 dated 20-2-1971, 1997 dated 11-5-1971, 2168 dated 28-5-1971, 2272 dated 31-5-1971, 5595

dated 30-12-1971, 175(E) dated 6-3-1972, 436(E) dated	769(E) dated 12-8-1987, 781(E) dated 17-8-1987,
21-6-1972, 573(E) dated 1-9-1972, 708(E) dated	894(E) dated 8-10-1987, 963(E) dated 29-10-1987,
15-1-1972, 159(E) dated 20-3-1973, 160(E) dated	1136(E) dated 30-12-1987, 125(E) dated 21-1-1988,
20-3-1973, 369(E) dated 2-7-1973, 128(E) dated	534(E) dated 31-5-1988, 557(E) dated 9-6-1988,
28-2-1974, 291(E) dated 14-5-1974, 567(E) dated	558(E) dated 9-6-1988, 585(E) dated 14-6-1988,
21-9-1974, 615(E) dated 17-10-1974, 627(E) dated	690(E) dated 12-7-1988, 762(E) dated 17-8-1988,
8-11-1974, 725(E) dated 19-12-1974, 25(E) dated	919(E) dated 5-10-1988, 930(E) dated 16-10-1988,
10-1-1975, 295(E) dated 1-7-1975, 534(E) dated	937(E) dated 10-10-1988, 1108(E) dated
24-9-1975, 543 (E) dated 26-9-1975, 710(E) dated	28-11-1988, 239(E) dated 29-3-1989, 289(E) dated
18-12-1975, 134(E) dated 23-2-1976, 197(E) dated	20-4-1989, 315(E) dated 1-5-1989, 355(E) dated
15-3-1976, 266(E) dated 21-3-1976, 275(E) dated	12-5-1989, 361(E) dated 18-5-1989, 362(E) dated
1-4-1976, 420(E) dated 19-6-1976, 615(E) dated	18-5-1989, 533(E) dated 7-7-1989, 669(E) dated
16-9-1976, 862(E) dated 30-12-1976, 18(E) dated	23-8-1989, 675(E) dated 28-8-1989, 719(E) dated
12-1-1977, 23(E) dated 18-1-1977, 210(E) dated	15-9-1989, 795(E) dated 30-11-1989, 57(E) dated
5-3-1977, 640(E) dated 27-8-1977, 665(E) dated	11-1-1990, 121(E) dated 6-2-1990, 149(E) dated
9-9-1977, 667(E) dated 22-9-1977, 720(E) dated	19-2-1990, 164(E) dated 21-2-1990, 203(E) dated
14-10-1977, 730(E) dated 18-10-1977, 827(E) dated	8-3-1990, 226(E) dated 15-3-1990, GSR 141(E) dated
8-12-1977, 24(E) dated 18-1-1978, 178(E) dated	16-3-1990, 269(E) dated 29-3-1990, 319(E) dated
17-3-1978, 222(E) dated 31-3-1978, 351(E) dated	11-4-1990, 325(E) dated 12-4-1990, 354(E) dated
24-5-1978, 355(E) dated 25-5-1978, 362(E) dated	26-4-1990, 466(E) dated 8-6-1990, 648(E) dated
29-5-1978, 433(E) dated 7-7-1978, 3464 (E) dated	23-3-1990, 878(E) dated 20-11-1990, 879(E) dated
24-7-1978, 725(E) dated 23-12-1978, 58(E) dated	21-11-1990, 959(E) dated 26-12-1990, 9(E) dated
30-1-1979, 146(E) dated 20-3-1979, 324(E) dated	7-1-1991, 16(E) dated 11-1-1991, (E)58 dated 31-1-1991,
30-5-1979, 416(E) dated 21-7-1979, 607(E) dated	90(E) dated 13-2-1991, 127(E) dated 25-2-1991, 148(E)
29-10-1979, 608(E) dated 29-10-1979, 609(E) dated	dated 28-2-1991, 220(E) dated 26-3-1991, 236(E)
29-10-1979, 641(E) dated 6-11-1979, 40(E) dated	dated 2-4-1991, 258(E) dated 12-4-1991, 340(E) dated
19-1-1980, 351(E) dated 26-5-1980, 396(E) dated	16-5-1991, 467(E) dated 24-7-1991, 652(E) dated
12-6-1980, 434(E) dated 18-6-1980, 562(E) dated	27-9-1991, 782(E) dated 15-11-1991, 4(E) dated
24-7-1980, 695(E) dated 29-8-1980, 832(E) dated	2-1-1992, 33(E) dated 14-1-1992, 80(E) dated 27-1-92,,
1-10-1980, 864(E) dated 17-11-1980, 931(E) dated	135(E) dated 13-2-1992, 194(E) dated 9-3-1992,
1-12-1980, 46(E) dated 22-1-1981, 47(E) dated	338(E) dated 23-3-1992, 371(E) dated 27-3-1992,
22-1-1981, 118(E) dated 20-2-1981, 139(E) dated	254(E) dated 1-4-1992, 302(E) dated 28-4-1992,
28-2-1981, 396(E) dated 20-5-1981, 452(E) dated	357(E) dated 25-5-1992, 385(E) dated 29-5-1992,,
19-6-1981, 558(E) dated 14-7-1981, 618(E) dated	386(E) dated 29-5-1992, 492(E) dated 2-7-1992, 529(E)
1-8-1981, 824(E) dated 21-11-1981, 104(E) dated	dated 17-7-1992, 625(E) dated 18-8-1992, 697(E) dated
27-2-1982, 268(E) dated 12-4-1982, 365(E) dated	21-9-1992, 729(E) dated 30-9-1992, 758(E) dated
27-5-1982, 372(E) dated 29-5-1982, 433(E) dated	7-10-1992, 922(E) dated 23-12-1992, 27(E) dated
21-6-1982, 448(E) dated 26-6-1982, 472(E) dated	5-1-1993, 123(E) dated 24-3-1993, 136(E) dated
2-7-1982, 546(E) dated 31-7-1982, 128(E) dated	26-2-1993, 149(E) dated 5-3-1993, 180(E) dated
21-2-1983, 131(E) dated 23-2-1983, 146(E) dated	16-3-1993, 221(E) dated 31-3-1993, 240(E) dated
26-2-1983, 151(E) dated 18-2-1983, 152(E) dated	16-4-1993, 307(E) dated 10-5-1993, 330(E) dated
28-2-1983, 274(E) dated 31-3-1983, 388(E) dated	25-5-1993, 390(E) dated 16-6-1993, 405(E) dated
2-6-1983, 600(E) dated 19-8-1983, 789(E) dated	21-6-1993, 608(E) dated 13-8-1993, 661(E) dated
1-11-1983, 825(E) dated 18-11-1983, 34(E) dated	3-8-1993, 666(E) dated 6-9-1993, 667(E) dated 6-9-1993,
21-1-1984, 527(E) dated 24-7-1984, 757(E) dated	684(E) dated 15-9-1993, 693(E) dated 16-9-1993,
1-10-1984, 824(E) dated 7-11-1984, 952(E) dated	721(E) dated 27-9-1993, 736(E) dated 30-9-1993,
21-12-1984, 65(E) dated 31-1-1985, 91(E) dated	832(E) dated 2-11-1993, 863(E) dated 12-11-1993,
4-2-1985, 205(E) dated 19-3-1985, 529(E) dated	1003(E) dated 22-12-1993, 279(E) dated 31-3-1994,
17-7-1985, 568(E) dated 31-7-1985, 602(E) dated	370(E) dated 12-5-1994, 369(E) dated 12-5-1994,
12-8-1985, 901(E) dated 18-12-1985, 937(E) dated	416(E) dated 30-5-1994, 419(E) dated 31-5-1994,
31-12-1985, 1(E) dated 3-1-1986, 147(E) dated	434(E) dated 7-6-1994, 490(E) dated 30-6-1994, 589(E)
31-3-1986, 148(E) dated 31-3-1986, 412(E) dated	dated 12-8-1994, 626(E) dated 30-8-1994, 786(E) dated
9-7-1986, 413(E) dated 9-7-1986, 654(E) dated 4-9-1986,	1-11-1994, 837(E) dated 23-11-1994, 856(E) dated
655(E) dated 4-9-1986, 659(E) dated 5-9-1986, 702(E)	29-11-1994, 728(E) dated 23-12-1994, 17(E) dated
dated 1-10-1986, 846(E) dated 19-11-1986, 847(E)	5-1-1995, 70(E) dated 31-1-1995 and 108(E) dated
dated 19-11-1986, 896(E) dated 3-12-1986, 912(E)	17-2-1995.
dated 12-12-1986, 4(E) dated 2-1-1987, 166(E) dated	
9-3-1987, 276(E) dated 1-4-1987, 684(E) dated 8-7-1987,	